

RECORDATION NO. 27554 <sup>A</sup> FILED

JUL 02 '08 -11 00 AM

SURFACE TRANSPORTATION BOARD

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OF COUNSEL  
URBAN A. LESTER

July 2, 2008

Anne K. Quinlan, Esquire  
Acting Secretary  
Surface Transportation Board  
395 E Street, S.W.  
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Master Equipment Lease Agreement, dated as of June 30, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease being filed with the Board under Recordation Number 27554.

The names and addresses of the parties to the enclosed document are:

Lessor: Bank of America, N.A.  
One Financial Plaza  
Providence, RI 02903

Lessee: The Andersons, Inc.  
480 W. Dussel Drive  
Maumee, OH 43537

Anne K. Quinlan, Esquire  
July 2, 2008  
Page 2

A description of the railroad equipment covered by the enclosed document is:

210 railcars within the series GAPX 5085 - GAPX 9119 as more particularly set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Memorandum of Master Equipment Lease Agreement.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read "Alvord", with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem  
Enclosures

RECORDATION NO. 27554 <sup>A</sup> FILED

JUL 02 '08 -11 00 AM

**Bank of America**



One Financial Plaza  
Providence, Rhode Island 02903-2305

**SURFACE TRANSPORTATION BOARD**

**FILED AND RECORDED WITH THE SURFACE TRANSPORTATION BOARD**

On: \_\_\_\_\_

At: \_\_\_\_\_

And given Recordation No.: \_\_\_\_\_

**MEMORANDUM OF MASTER EQUIPMENT LEASE AGREEMENT** dated as of June 30, 2008 by and between Bank of America, N.A. ("Lessor") and The Andersons, Inc., an Ohio corporation ("Lessee"), as such agreement relates to Lease Schedule No. 15236-11500-045 thereof (together, the "Lease").

**WITNESSETH:**

1. Pursuant to the Lease, Lessor has agreed to lease to Lessee, and the Lessee has agreed to lease from the Lessor, 210 Railcars bearing the Reporting Marks/Running Numbers and Serial Numbers set forth on the Schedule A attached hereto.

2. The Lease shall be effective as of the date set forth below and shall be subject to the Lease Term, as defined in the Lease.

IN WITNESS WHEREOF, the Lessor and the Lessee have caused this Memorandum of Master Equipment Lease Agreement to be signed and sealed by their respective duly authorized signatories as of the date set forth below.

Dated as of: June 30, 2008

Lessor:

**BANK OF AMERICA, N.A.**

By: Patricia Smith-Dieu

Name: Patricia Smith-Dieu

Title: Vice President

Lessee:

**THE ANDERSONS, INC.**

By: Nicholas C. Conrad, Assistant Treas.

Name: Nicholas C. Conrad

Title: Assistant Treasurer

STATE OF RHODE ISLAND

SS.

COUNTY OF PROVIDENCE

On July 1, 2008 before me, Autilia B. Wilson  
(Notary Name and Title)  
personally appeared Patricia Smith-Disu personally known to me (or  
proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are  
subscribed to within the instrument and acknowledged to me that he/she/they executed the same  
in his/her/their authorized capacity (ies), and that by his/her/their signature(s) on the instrument  
the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Signature: Autilia B. Wilson

(Notary Seal)

Autilia B. Wilson  
Notary Public  
State of Rhode Island  
Providence Plantations  
My Commission Expires: 10/20/08



STATE OF: Ohio

SS.

COUNTY OF: LUCAS

On July 1, 2008 before me, Judy A. Baldwin, Notary  
(Notary Name and Title)

personally appeared Nicholas C. Conrad personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to within the instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity (ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Signature: Judy A. Baldwin

(Notary Seal)



JUDY A. BALDWIN  
Notary Public, State of Ohio  
Commission Expires 02/01/2010


**SCHEDULE A EQUIPMENT**

The following documents are attached to and made a part hereof: Memorandum of Master Equipment Lease Agreement dated June 30, 2008

with: **THE ANDERSONS, INC.**



Equipment is initially located at: Atlanta, Georgia			
	Car Initials	Car Number	Car Initials Car Number
210	Various 1978-1983 Tank Cars		
	GAPX	5085	GAPX 9006
	GAPX	5086	GAPX 9007
	GAPX	5087	GAPX 9008
	GAPX	5088	GAPX 9009
	GAPX	5089	GAPX 9010
	GAPX	5090	GAPX 9011
	GAPX	5091	GAPX 9012
	GAPX	5092	GAPX 9013
	GAPX	5093	GAPX 9014
	GAPX	5094	GAPX 9015
	GAPX	5095	GAPX 9016
	GAPX	5096	GAPX 9017
	GAPX	5097	GAPX 9018
	GAPX	6000	GAPX 9019
	GAPX	6001	GAPX 9020
	GAPX	6002	GAPX 9021
	GAPX	6003	GAPX 9022
	GAPX	6004	GAPX 9023
	GAPX	6005	GAPX 9024
	GAPX	6006	GAPX 9025
	GAPX	6007	GAPX 9026
	GAPX	6008	GAPX 9027
	GAPX	6009	GAPX 9028
	GAPX	6010	GAPX 9029
	GAPX	6011	GAPX 9030
	GAPX	6012	GAPX 9031
	GAPX	6013	GAPX 9033
	GAPX	6014	GAPX 9034
	GAPX	6015	GAPX 9035
	GAPX	6016	GAPX 9036
	GAPX	6017	GAPX 9038
	GAPX	6018	GAPX 9039
	GAPX	6019	GAPX 9041
	GAPX	6020	GAPX 9042
	GAPX	6021	GAPX 9044
	GAPX	6022	GAPX 9045
	GAPX	6023	GAPX 9046
	GAPX	6024	GAPX 9048
	GAPX	6025	GAPX 9049
	GAPX	6026	GAPX 9050
	GAPX	6027	GAPX 9052
	GAPX	6028	GAPX 9053
	GAPX	6029	GAPX 9054

**Bank of America****SCHEDULE A EQUIPMENT**

The following documents are attached to and made a part hereof: Memorandum of Master Equipment Lease Agreement dated June 30, 2008

with: **THE ANDERSONS, INC.**

Schedule A Equipment			
GAPX	6030	GAPX	9055
GAPX	6031	GAPX	9056
GAPX	6032	GAPX	9057
GAPX	6033	GAPX	9058
GAPX	6034	GAPX	9059
GAPX	6035	GAPX	9060
GAPX	6036	GAPX	9061
GAPX	6037	GAPX	9062
GAPX	6038	GAPX	9063
GAPX	6039	GAPX	9064
GAPX	6043	GAPX	9065
GAPX	6047	GAPX	9066
GAPX	6057	GAPX	9067
GAPX	6500	GAPX	9068
GAPX	6501	GAPX	9069
GAPX	6502	GAPX	9070
GAPX	6503	GAPX	9071
GAPX	6504	GAPX	9072
GAPX	6505	GAPX	9073
GAPX	6506	GAPX	9074
GAPX	6507	GAPX	9075
GAPX	6508	GAPX	9076
GAPX	6509	GAPX	9077
GAPX	6510	GAPX	9078
GAPX	6511	GAPX	9079
GAPX	6512	GAPX	9080
GAPX	6513	GAPX	9081
GAPX	6515	GAPX	9082
GAPX	6516	GAPX	9083
GAPX	6517	GAPX	9084
GAPX	6518	GAPX	9085
GAPX	6519	GAPX	9086
GAPX	6521	GAPX	9087
GAPX	6522	GAPX	9088
GAPX	6523	GAPX	9089
GAPX	6524	GAPX	9090
GAPX	6525	GAPX	9091
GAPX	6526	GAPX	9092
GAPX	6527	GAPX	9093
GAPX	6528	GAPX	9094
GAPX	6529	GAPX	9095
GAPX	6530	GAPX	9096
GAPX	6531	GAPX	9097
GAPX		GAPX	9098

**Bank of America**



**SCHEDULE A EQUIPMENT**

The following documents are attached to and made a part hereof: Memorandum of Master Equipment Lease Agreement dated June 30, 2008

with: **THE ANDERSONS, INC.**

Q5	Description		
GAPX	8532	GAPX	9099
GAPX	8533	GAPX	9100
GAPX	8534	GAPX	9101
GAPX	8535	GAPX	9102
GAPX	8536	GAPX	9104
GAPX	8537	GAPX	9105
GAPX	8538	GAPX	9106
GAPX	8539	GAPX	9107
GAPX	8540	GAPX	9108
GAPX	8541	GAPX	9109
GAPX	8542	GAPX	9110
GAPX	8543	GAPX	9111
GAPX	9000	GAPX	9112
GAPX	9001	GAPX	9113
GAPX	9002	GAPX	9114
GAPX	9003	GAPX	9115
GAPX	9004	GAPX	9116
GAPX	9005	GAPX	9117
		GAPX	9118
		GAPX	9119

**WITH ALL STANDARD AND ACCESSORY EQUIPMENT**

**BANK OF AMERICA, N.A.**

By: Patricia Smith-Disu  
Name: Patricia Smith-Disu  
Title: Vice President

**THE ANDERSONS, INC.**

By: Nicholas Cornish, Assist. Treas.  
Name: Nicholas C. Cornish  
Title: Assistant Treasurer



**CERTIFICATION**

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 7/2/08



\_\_\_\_\_  
Robert W. Alvord